

FIRST REGULAR SESSION

# HOUSE BILL NO. 827

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES REDMON (Sponsor), HINSON,  
HICKS AND FITZWATER (Co-sponsors).

1999H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to tax exemptions.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.055, to read as follows:

**144.055. 1. In addition to all other exemptions granted under this chapter, there**  
2 **is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and**  
3 **144.600 to 144.761, and from the computation of the tax levied, assessed, or payable under**  
4 **sections 144.010 to 144.525 and 144.600 to 144.761, electrical energy and gas, whether**  
5 **natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery,**  
6 **equipment, supplies, parts and materials used or consumed in testing, installing,**  
7 **calibrating, maintaining, repairing, or restoring any machinery or equipment that is**  
8 **exempted from sales and use taxes in accordance with section 144.054.**

9 **2. In addition to all other exemptions granted under this chapter, there is hereby**  
10 **specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to**  
11 **144.761, and from the computation of the tax levied, assessed, or payable under sections**  
12 **144.010 to 144.525 and 144.600 to 144.761, electrical energy and gas, whether natural,**  
13 **artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment,**  
14 **supplies, parts and materials used or consumed in the manufacturing, processing,**  
15 **preparing, furnishing, compounding, or producing of food, or used in research and**  
16 **development related to manufacturing, processing, preparing, furnishing, compounding**  
17 **or producing food. For the purposes of this subsection, the term "processing" shall mean**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 any mode of treatment, act, or series of acts performed upon materials or food products  
19 to transform or reduce them to a different state, thing or product, including treatment  
20 necessary to maintain or preserve such processing by the producer at the location at which  
21 the food product is produced.

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